

Form F-66 (IA-2) (6-30-2016)		<b>STATE OF IOWA</b>  <b>2016</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2016</b>	
<b>CITY OF</b> <u>          HIAWATHA          </u> , IOWA <b>DUE: December 1, 2016</b>		16205700900000 <b>Cindy Kudrna, Finance Director</b> 101 Emmons Street Hiawatha, Iowa 52233  <small>(Please correct any error in name, address, and ZIP Code)</small>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

  

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	5,493,243		5,493,243	5,274,983
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	5,493,243		5,493,243	5,274,983
Delinquent property taxes	0		0	0
TIF revenues	2,113,286		2,113,286	2,107,618
Other city taxes	1,047,202	0	1,047,202	953,000
Licenses and permits	219,534	0	219,534	167,750
Use of money and property	56,063	24,408	80,471	51,700
Intergovernmental	1,554,757	0	1,554,757	1,689,562
Charges for fees and service	423,836	2,341,000	2,764,836	2,759,803
Special assessments	20,829	0	20,829	0
Miscellaneous	251,203	628,632	879,835	366,273
Other financing sources	6,660,466	108,857	6,769,323	8,651,493
<b>Total revenues and other sources</b>	17,840,419	3,102,897	20,943,316	22,022,182
<b>Expenditures and Other Financing Uses</b>				
Public safety	2,656,586	0	2,656,586	2,972,449
Public works	761,068	0	761,068	843,617
Health and social services	20,000	0	20,000	20,000
Culture and recreation	1,063,102	0	1,063,102	1,120,760
Community and economic development	437,219	0	437,219	635,925
General government	1,107,205	0	1,107,205	1,127,437
Debt service	4,085,275	0	4,085,275	4,086,945
Capital projects	4,586,851	0	4,586,851	7,959,060
<b>Total governmental activities expenditures</b>	14,717,306	0	14,717,306	18,766,193
Business type activities	0	2,518,806	2,518,806	2,115,466
<b>Total ALL expenditures</b>	14,717,306	2,518,806	17,236,112	20,881,659
Other financing uses, including transfers out	3,612,871	116,357	3,729,228	4,784,093
<b>Total ALL expenditures/And other financing uses</b>	18,330,177	2,635,163	20,965,340	25,665,752
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-489,758	467,734	-22,024	-3,643,570
Beginning fund balance July 1, 2015	11,189,128	2,065,790	13,254,918	
Ending fund balance June 30, 2016	10,699,370	2,533,524	13,232,894	-3,643,570
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted 11-18-16		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Cindy Kudrna, Finance Director		Area Code 319		Number 393-1515 Extension 522
Signature of Mayor or other City official (Name and Title)		Date signed 11/18/2016		
<b>PLEASE PUBLISH THIS PAGE ONLY</b>				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF HIAWATHA						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	2,870,748	1,049,090		1,573,405			5,493,243			5,493,243	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	2,870,748	1,049,090		1,573,405	0		5,493,243		T01	5,493,243	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	2,870,748	1,049,090		1,573,405	0	0	5,493,243			5,493,243	6			
7	<b>TIF revenues</b>			2,113,286				2,113,286		T01	2,113,286	7			
8	<b>Other city taxes</b>														
9	Utility tax replacement excise taxes							0		T15	0	8			
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	78,262						78,262		T15	78,262	9			
11	Parimutuel wager tax							0		C30	0	10			
12	Gaming wager tax							0		C30	0	11			
13	Mobile home tax	19,182	6,970		8,895			35,047		T19	35,047	12			
14	Hotel/motel tax							0		T19	0	13			
15	Other local option taxes		933,893					933,893		T09	933,893	14			
16	<b>TOTAL OTHER CITY TAXES</b>	97,444	940,863	0	8,895	0	0	1,047,202	0		1,047,202	15			
17	<b>Section B - LICENSES AND PERMITS</b>	219,534						219,534		T29	219,534	16			
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
19	Interest	7,413	1,409	184	200	546		9,752	3,189	U20	12,941	18			
20	Rents and royalties	46,311						46,311	21,219	U40	67,530	19			
21	Other miscellaneous use of money and property							0		U20	0	20			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	53,724	1,409	184	200	546	0	56,063	24,408		80,471	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants	8,018						8,018		B89	8,018	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	8,018	0	0	0	0	0	8,018	0		8,018	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF HIAWATHA						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		868,021					868,021		C46	868,021	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	72,659				307,721		380,380		C89	380,380	49				
50	Iowa Department of Transportation							0		C89	0	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	99,601	36,446		45,930			181,977		C89	181,977	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	172,260	904,467	0	45,930	307,721	0	1,430,378	0		1,430,378	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	64,549						64,549			64,549	63				
64	Library service	31,812						31,812		D89	31,812	64				
65	Township contributions	20,000						20,000		D89	20,000	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	116,361	0	0	0	0	0	116,361	0		116,361	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	296,639	904,467	0	45,930	307,721	0	1,554,757	0		1,554,757	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	1,305,869	A91	1,305,869	73				
74	Sewer							0	923,191	A80	923,191	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage							0		A81	0	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF HIAWATHA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0	111,940	A80	111,940	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees	3,101						3,101		A89	3,101	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges							0		A89	0	92		
93	Ambulance charges	306,630						306,630		A89	306,630	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges							0		A03	0	98		
99	Library charges							0		A89	0	99		
100	Park, recreation, and cultural charges	28,477						28,477		A61	28,477	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify	6,836	2,750		22,508	53,534		85,628			85,628	102		
103								0			0	103		
104	TOTAL CHARGES FOR SERVICE	345,044	2,750	0	22,508	53,534	0	423,836	2,341,000		2,764,836	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS					20,829		20,829		U01	20,829	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	9,519	21,760			97,056		128,335		U99	128,335	108		
109	Deposits and sales/fuel tax refunds	5,407						5,407	20,283	U99	25,690	109		
110	Sale of property and merchandise	2,791				1,000		3,791		U11	3,791	110		
111	Fines	74,323						74,323		U30	74,323	111		
112	Internal service charges							0	558,460	NR	558,460	112		
113	Other miscellaneous - Specify	29,347		10,000				39,347	49,889		89,236	113		
114								0			0	114		
115								0			0	115		
116								0			0	116		
117								0			0	117		
118								0			0	118		
119								0			0	119		
120	TOTAL MISCELLANEOUS	121,387	21,760	10,000	0	98,056	0	251,203	628,632		879,835	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF HIAWATHA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	4,004,520	2,920,339	2,123,470	1,650,938	480,686	0	11,179,953	2,994,040		14,173,993	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales	10,335						10,335		NR	10,335	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				920,000	2,109,760		3,029,760		NR	3,029,760	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	88,211	259,325			1,700,000		2,047,536	108,857		2,156,393	127		
128	Internal TIF loans and transfers in				1,572,835			1,572,835			1,572,835	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	98,546	259,325	0	2,492,835	3,809,760	0	6,660,466	108,857		6,769,323	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	4,103,066	3,179,664	2,123,470	4,143,773	4,290,446	0	17,840,419	3,102,897		20,943,316	132		
133												133		
134	Beginning fund balance July 1, 2015	1,527,258	3,460,745	129,407	429,661	5,642,057		11,189,128	2,065,790		13,254,918	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	5,630,324	6,640,409	2,252,877	4,573,434	9,932,503	0	29,029,547	5,168,687		34,198,234	136		
137												137		
138												138		
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF HIAWATHA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1		
2	Police department/Crime prevention — Current operation	1,076,119	454,259					1,530,378		E62	1,530,378	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	312,996	66,023					379,019		E24	379,019	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	276,688	87,919					364,607		E32	364,607	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation	261,758	97,001					358,759		E66	358,759	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	6,675						6,675		E32	6,675	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation	17,148						17,148		E89	17,148	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	1,951,384	705,202		0	0	0	2,656,586			2,656,586	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF HIAWATHA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		544,477					544,477		E44	544,477	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		83,424					83,424		E44	83,424	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		39,367					39,367		E44	39,367	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation	93,800						93,800		E89	93,800	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	93,800	667,268		0	0	0	761,068			761,068	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF HIAWATHA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	20,000						20,000		E32	20,000	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	20,000	0				0	20,000			20,000	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF HIAWATHA		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	549,034	144,343					693,377		E52	693,377	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	153,018	55,106					208,124		E61	208,124	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	116,567	32,081					148,648		E61	148,648	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	11,363	1,590					12,953		E61	12,953	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	829,982	233,120		0	0	0	1,063,102			1,063,102	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	10,000		426,959				436,959		E89	436,959	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	260						260		E29	260	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	10,260	0	426,959	0	0	0	437,219			437,219	154
155	TIF Rebates are expended out of the TIF Special											155
156	Revenue Fund within the Community and Economic											156
157	Development program's activity "Other"											157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF HIAWATHA		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
159	Section F — GENERAL GOVERNMENT											159	
160	Mayor, council and city manager — Current operation	148,765	41,344					190,109		E29	190,109	160	
161	Purchase of land and equipment							0		G29	0	161	
162	Clerk, Treasurer, financial administration — Current operation	235,663	72,485					308,148		E23	308,148	162	
163	Purchase of land and equipment							0		G23	0	163	
164	Elections — Current operation	6,204						6,204		E89	6,204	164	
165	Purchase of land and equipment							0		G89	0	165	
166	Legal services and city attorney — Current operation	37,058						37,058		E25	37,058	166	
167	Purchase of land and equipment							0		G25	0	167	
168	City hall and general buildings — Current operation	335,576	63,268					398,844		E31	398,844	168	
169	Purchase of land and equipment							0		G31	0	169	
170	Construction							0		F31	0	170	
171	Tort liability — Current operation	96,760						96,760		E89	96,760	171	
172	Other general government — Current operation	53,107	16,975					70,082		E89	70,082	172	
173	Purchase of land and equipment							0		G89	0	173	
174								0			0	174	
175								0			0	175	
176	TOTAL GENERAL GOVERNMENT	913,133	194,072	0	0	0	0	1,107,205			1,107,205	176	
177	Section G — DEBT SERVICE				4,085,275			4,085,275			4,085,275	177	
178								0			0	178	
179								0			0	179	
180								0			0	180	
181								0			0	181	
182	TOTAL DEBT SERVICE	0	0	0	4,085,275	0	0	4,085,275			4,085,275	182	
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183	
184						3,862,525		3,862,525			3,862,525	184	
185								0			0	185	
186								0			0	186	
187	Subtotal Regular Capital Projects	0	0			0	3,862,525	0			3,862,525	187	
188	— TIF CAPITAL PROJECTS — Specify										0	188	
189						724,326		724,326			724,326	189	
190								0			0	190	
191								0			0	191	
192	Subtotal TIF Capital Projects	0	0	0	0	724,326	0	724,326			724,326	192	
193	TOTAL CAPITAL PROJECTS	0	0	0	0	4,586,851	0	4,586,851			4,586,851	193	
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	3,818,559	1,799,662	426,959	4,085,275	4,586,851	0	14,717,306			14,717,306	194	
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195	
196												196	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF HIAWATHA		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation							1,186,135	E91		1,186,135	198
199	Purchase of land and equipment								G91		0	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							647,932	E80		647,932	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation							61,759	E80		61,759	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF HIAWATHA						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237
238	Other business type — Current operation								578,447	E89	578,447	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects								44,533		44,533	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								2,518,806		2,518,806	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	3,818,559	1,799,662	426,959	4,085,275	4,586,851	0	14,717,306	2,518,806		17,236,112	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	177,325	1,862,711					2,040,036	116,357		2,156,393	255
256	Internal TIF loans/repayments and transfers out			1,572,835				1,572,835			1,572,835	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	177,325	1,862,711	1,572,835	0	0	0	3,612,871	116,357		3,729,228	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	3,995,884	3,662,373	1,999,794	4,085,275	4,586,851	0	18,330,177	2,635,163		20,965,340	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		2,978,036	253,083				3,231,119			3,231,119	264
265	Committed							0			0	265
266	Assigned				488,159	5,345,652		5,833,811			5,833,811	266
267	Unassigned	1,634,440						1,634,440			1,634,440	267
268	Total Governmental	1,634,440	2,978,036	253,083	488,159	5,345,652	0	10,699,370			10,699,370	268
269	Proprietary								2,533,524		2,533,524	269
270	Total ending fund balance June 30, 2016	1,634,440	2,978,036	253,083	488,159	5,345,652	0	10,699,370	2,533,524		13,232,894	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	5,630,324	6,640,409	2,252,877	4,573,434	9,932,503	0	29,029,547	5,168,687		34,198,234	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES</b> <span style="float:right">CITY OF HIAWATHA</span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94 93,800							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80 589,832							
Sanitation.....		M81							
All other.....		M89 \$							

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents			
						Z00 \$			
Total salaries and wages paid.....								3,290,236	

  

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued	Retired	General obligation	TIF revenue	Revenue	Other		
		(b)	(c)	(d)	(e)	(f)	(g)		
1. Water utility	19U \$ 140,000	29U \$	39U \$	49U \$ 115,000	49U \$	49U \$	49U \$	I91 \$ 3,038	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10. General Obligation	19U 12,500,000	29U 2,770,000	39U 925,000	49U 10,713,500	49U	49U	49U	I89 246,980	
11. Obligation-TIF	19U 9,815,000	29U	39U	49U 7,959,500	49U	49U	49U	I89 207,335	
12. Obligation-WA	19U 155,000	29U 175,000	39U	49U 137,000	49U	49U	49U	I89 4,509	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
<b>Total long-term debt</b>	<b>22,610,000</b>	<b>2,945,000</b>	<b>925,000</b>	<b>18,925,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>461,862</b>	

  

<b>B. Short-term debt</b>		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

  

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>			
Assessed Valuations by Levy Authority and County, AY2014/FY2016			
Actual valuation -- January 1, 2014			
		\$	560,952,180
		x .05 = \$ 28,047,609	

  

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	<b>Total (e)</b>
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$			
		5,345,652	7,887,242	13,232,894	
REMARKS					V98